



Department of Revenue
PO Box 34051
Seattle, Wa 98124-1051

OCT-NOV-DEC 1996
COMBINED EXCISE TAX

Q4

96

NAME _____ REG NO. _____

FIRM NAME _____

STREET ADDRESS _____

CITY, STATE, ZIP _____

Please make any address changes above. Check if this change is a ☐ business location, ☐ mailing address, or

I STATE BUSINESS AND OCCUPATION TAX

If your business closed, indicate date: ____/____/____

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 3 & 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
1	Extracting, Extracting for Hire	16				.00506	
2	Slaughter, Break Proc, Perish Meat-Whlse, Mfg Wheat into Flour, Raw Seafood, Soybean & Canola Processing	30				.00144	
3	Travel Agent Com/Splitting or Proc Dried Peas	28				.00287	
4	Intl Charter Freight Brokers and Stevedoring	18				.00379	
5	Insurance Agents/Insurance Brokers Commis	14				.00575	
6	Manufacturing Fresh Fruits and Vegetables	21				.00345	
7	Processing for Hire/Printing and Publishing	10				.00506	
8	Manufacturing	07				.00506	
9	Wholesaling Wheat, Oats, Corn, Barley, Dry Peas, Dry Beans, Lentils, Triticale, Canola	15				.00011	
10	Internal Dist - 2 or More Outlets - No Sales	06				.00506	
11	Wholesaling	03				.00506	
12	Warehousing, Radio & TV Broadcasting, Public Road Construction/Government Contracting	11				.00506	
13	Public or Nonprofit Hospitals	55				.015	
14	Selected Business Services	58				.02	
15	Financial Business Services	72				.016	
16	Cleanup of Radioactive Waste for US Gov't	83				.00471	
17	Service & Other Activities	04				.01829	
18	Retailing of Interstate Transportation Equip	19				.00506	
19	Retailing	02				.00471	

* DEDUCTIONS TAKEN BUT NOT EXPLAINED ON PAGES 3 AND 4 WILL BE DISALLOWED.

TOTAL _____

♦ **GROSS AMOUNTS FOR RETAILING AND
RETAIL SALES MUST BE THE SAME** ♦

II STATE SALES AND USE TAX

20	Retail Sales (also complete local tax section)	01				.065	
21	Use Tax (also complete local tax section)	05			Value of articles used by taxpayer as a consumer on which no Washington sales tax has been paid	.065	

LOCAL CITY AND/OR COUNTY SALES AND USE TAX

22	King Co. Food and Beverage Tax	90	Only Report Taxable Amount → →			.005	
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If more space is required, please attach additional local tax information in the same format as below.

LOCAL SALES TAX (Enter applicable rate of tax) [45]				
Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
23				
24				
25				
26				
27				
28	Total		[29]	

Line 28 total Taxable Amount, must be the same as line 20, column 3, Taxable Amount

DUE DATE 5% Penalty Assessed After Jan. 31, 1997
JANUARY 31, 1997* 10% Penalty Assessed After Feb. 28, 1997
20% Penalty Assessed After March 31, 1997

* If the due date falls on a weekend or legal holiday, the due date for the return is extended to the next business day.

► This return must be filed even if no tax is due.

► Please make check or money order payable to the Washington State Department of Revenue. Do not send cash or coins.

► Signature _____

► Ph. () _____ Date _____

LOCAL USE TAX (Enter applicable rate of tax) [46]				
Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
30				
31				
32				
33	Total		[34]	

Line No.	Item	VII TOTALS
35	Total Tax Due from page 1, lines 1-22, 29 & 34	
36	Total Tax Due from page 2, line 69	
37	Rental Car Tax (attach Rental Car Tax Addendum)	
38	Subtotal (add lines 35-37)	
39	Credit (from page 2, line 78)	
40	Subtotal (subtract line 39 from line 38)	
41	Penalty (Do you qualify for a penalty waiver?) ★ <small>Minimum \$5.00</small>	
42	Interest	
43	Total Amount You Owe (add lines 40-	

★ If you qualify, attach penalty waiver request and ✓ box. ☐

III LODGING TAXES

[47] TRANSIENT RENTAL INCOME INFORMATION - ENTER LOCATION CODE AND INCOME ONLY

Line No.	4-Digit Location Code	Income	4-Digit Location Code	Income	4-Digit Location Code	Income
44						
45						

[48] CONVENTION AND TRADE CENTER TAX

Line No.	4-Digit Location Code	Taxable Amount	Rate	Tax Due
46				
47				
48				
49	TOTAL TAX DUE lines 46-48			

[70] SPECIAL HOTEL/MOTEL TAX

Line No.	4-Digit Location Code	Taxable Amount	Rate	Tax Due
50				
51				
52				
53	TOTAL TAX DUE lines 50-52			

IV STATE PUBLIC UTILITY TAX

Line No.	Tax Classification	Code	Column 1 Gross Amount	Column 2 Deductions* Totals from Pg. 4	Column 3** Taxable Amount	Col. 4 Rate	Column 5 Tax Due
54	Water Distribution	60				.05029	
55	Sewer Collection	61				.03852	
56	Express	09				.03852	
57	Power	49				.03873	
58	Gas Distribution, Telegraph	26				.03852	
59	Motor Transportation, Railroad, Railroad Car	08				.01926	
60	Urban Transportation/Vessels Under 65 ft	12				.00642	
61	Other Public Service Business	13				.01926	

** If taxable amounts on lines 54-61 column 3 total less than \$6,000, no Public Utility Tax is due

V OTHER TAXES

62	Tobacco Products	20				.7490	
63	Refuse Collection	64				.036	
64	Petroleum Tax	57	Temporarily Not Due - Fund Limit Reached			.005	
65	Hazardous Substance	65				.007	
66	Litter Tax - Annual Assessment***	36				.00015	

* DEDUCTIONS TAKEN BUT NOT EXPLAINED ON PAGE 4 WILL BE DISALLOWED.

*** Litter Tax is due on December Combined Excise Tax Return or on last return when closing business.

Line No.	Tax Classification	Code	Quantity Sold	Rate	Tax Due
67	Solid Fuel Burning Device Fee	59	No. of Stoves:	\$30.00	
68	Syrup Tax	54	No. of Gallons:	\$1.00	

NOTE:

- If you do not have deductions, do not return pages 3 and 4.
- If you have deductions, complete and return pages 3 and 4.
- LOCAL CITY AND/OR COUNTY SALES AND USE TAX.** For your convenience, a copy of the Local City and/or County Sales and Use Tax form was provided in the "Guide to Completing the Washington State Combined Excise Tax Return." You may make copies of this form and mail them with your Combined Excise Tax Return if more space is required.
- To inquire about the availability of this form in an alternate format for the visually impaired or a language other than English, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985.
- Need Help?** If you need further information, please refer to your instruction pamphlet, "Guide To Completing The Washington State Combined Excise Tax Return", or call the Department of Revenue office nearest you, or our toll-free number 1-800-647-7706. You may also access our Internet home page at <http://www.wa.gov/dor/wador.htm>.

TOTAL Page 2

Lines 49, 53, & 54-68

69	
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➔ Transfer to page 1, line 36

VI CREDITS [82]

Line No.	Credit Classification	Credit I.D.	Amount
70	Multiple Activities Tax Credit (attach Schedule C)	800	
71	High Technology Credit (attach Research & Development Credit Affidavit)	830	
72	Ride Share Credit for B&O Tax (attach Ride Share Credit Reporting Schedule)	820	
73	Small Business B&O Tax Credit	815	
74	Ride Share Credit for Public Utility Tax (attach Ride Share Credit Reporting Schedule)	825	
75	Bad Debt Tax Credit (attach Schedule B)	801	
76	Hazardous Substance	805	
77	Other Credits (attach appropriate documents)	810	
78	TOTAL (Transfer to page 1, line 39)		



OCT-NOV-DEC 1996
DEDUCTION DETAIL

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- Deductions claimed on pages 1 or 2 of the Combined Excise Tax Return but not listed on this form will be disallowed.
- The word "Line" followed by a number (for example, Line 1, Line 2, etc.) refers to the tax classification reported on pages 1 and 2 of the Return. For example, Line 19 is the same as the retailing classification.
- Report deductions under the "Line" heading that corresponds to your reporting activity.
- Transfer the total amount of each deduction from this form to the corresponding line number on pages 1 & 2, column 2, of your Return.
- Shading on a line indicates that the deduction is not allowable.

IF COMPLETING, FILL OUT NAME, REGISTRATION NUMBER AND ATTACH TO COMBINED EXCISE TAX RETURN.

▶ **NAME** _____ ▶ **REG. NO.** _____ - _____ - _____

DEDUCTION	I.D.	Line 1	I.D.	Line 2	I.D.	Line 3	
Bad Debts	1601		3001		2801		
Cash & Trade Discounts	1602		3002		2802		
Other (Explain):	1699		3099		2899		
TOTAL							

DEDUCTION	I.D.	Line 4	I.D.	Line 5	I.D.	Line 6	I.D.	Line 7
Bad Debts	1801		1401		2101		1001	
Cash & Trade Discounts	1802		---		2102		1002	
Other (Explain):	1899		1499		2199		1099	
TOTAL								

DEDUCTION	I.D.	Line 8	I.D.	Line 9	I.D.	Line 11	I.D.	Line 12
Bad Debts	0701		1501		0301		1101	
Cash & Trade Discounts	0702		1502		0302		1102	
Freight	0703		---		---		---	
Interstate & Foreign Sales	---		1504		0304		1104	
Motor Vehicle Fuel Tax	---		---		0305		---	
Casual Sales/Accommodation Sales	---		---		0306		---	
Advances Reimbursements Rtrns & Allowances	0707		1507		0307		1107	
No Local Activity	---		---		0308		---	
Radio/TV Advertising	---		---		---		1109	
Other (Explain):	0799		1599		0399		1199	
TOTAL								

DEDUCTION	I.D.	Line 13	I.D.	Line 14	I.D.	Line 15	I.D.	Line 16
Bad Debts	5501		5801		7201		8301	
Cash & Trade Discounts	5502		5802		7202		8302	
Interstate & Foreign Sales	---		5804		7204		8304	
Advances Reimbursements Rtrns & Allowances	5507		5807		7207		8307	
Interest on Certain Invest/Loan/Obligations	---		---		7212		---	
Other (Explain):	5599		5899		7299		8399	
TOTAL								

DEDUCTION	I.D.	Line 17	I.D.	Line 18	I.D.	Line 19	
Bad Debts	0401		1901		0201		
Cash & Trade Discounts	0402		1902		0202		
Interstate & Foreign Sales	0404		1904		0204		
Motor Vehicle Fuel Tax	---		---		0205		
Advances Reimbursements Rtrns & Allowances	0407		1907		0207		
No Local Activity	---		---		0208		
Gambling/Prize/Cash Pay-Outs	0410		---		---		
Certain Initiation Fees/Dues/Contrib	0411		---		---		
Casual Sales/Accommodation Sales	---		---		0213		
Tax in Gross	---		---		0214		
Consignment Sales	---		1915		0215		
Artistic/Cultural Activities	0416		1916		0216		
Presc Drugs Sold by Pub Operated/ Nonprofit Hosp	---		---		0217		
Other (Explain):	0499		1999		0299		
TOTAL							

If you are also claiming deductions from retail sales tax, please complete Line 20 deduction detail, page 4.

IF YOU HAVE DEDUCTIONS, STAPLE THIS COPY TO PAGES 1 AND 2 OF THE RETURN

DEDUCTION DETAIL (Continued)

If you are also claiming deductions from retailing business and occupation tax, please complete Line 19 deduction detail, page 3. Not all deductions are allowable from both retailing and retail sales tax.

DEDUCTION	I.D.	Line 20	I.D.	Line 54	I.D.	Line 55	I.D.	Line 56
Bad Debts	0101		6001		6101		0901	
Cash & Trade Discounts	0102		6002		6102		0902	
Interstate & Foreign Sales	0104		6004		---		0904	
Tax in Gross	0114		---		---		---	
Sales to U.S. Government	0118		---		---		---	
Motor Vehicle Fuel Sales	0119		---		---		---	
Prescription Drugs/Hearing Aids/Lenses/etc	0121		---		---		---	
Exempt Food Sales	0122		---		---		---	
Qualified Nonresident Sales	0123		---		---		---	
Trade-in Allowance	0124		---		---		---	
Newspapers	0125		---		---		---	
Certain Network Telephone Service	0126		---		---		---	
Sales to Indians With Delivery on the Reservation	0128		---		---		---	
Sales of Feed to Fish Farmers	0129		---		---		---	
Taxable Amount for Tax Paid at Source	0130		---		---		---	
Returns & Allowances	0131		---		---		---	
Sales to Nonprofit Artistic/Cultural Art Objects for Displays	0132		---		---		---	
Ride-Sharing Vans	0134		---		---		---	
Purebred Livestock for Breeding	0135		---		---		---	
Tax Deferral/Investment Certificate No.	0136		---		---		---	
Mobile Home Sales Paid to County Auditor	0137		---		---		---	
Amts Paid to Another for Services Jointly Provided	---		6039		6139		0939	
Amts Rec'd by Nonprofit Water Assoc for Capital Projects	---		6040		---		---	
Amts from Dist of Water Through Irrigation Sys	---		6041		---		---	
Sale of Mfg Mach/Equip; Install Labor	0156		---		---		---	
Other (Explain):	0199		6099		6199		0999	
TOTAL								

DEDUCTION	I.D.	Line 57	I.D.	Line 58	I.D.	Line 59	I.D.	Line 60
Bad Debts	4901		2601		0801		1201	
Cash & Trade Discounts	4902		2602		0802		1202	
Interstate & Foreign Sales	4904		2604		0804		1204	
Amts Paid to Another for Services Jointly Provided	4939		2639		0839		1239	
Amts Expended to Improve Consumer Efficiency	4942		---		---		---	
Low Density/Wholesale Power Costs	4947		---		---		---	
Other (Explain):	4999		2699		0899		1299	
TOTAL								

DEDUCTION	I.D.	Line 61	I.D.	Line 62	I.D.	Line 63
Bad Debts	1301		---		6401	
Cash & Trade Discounts	1302		---		---	
Interstate & Foreign Sales	1304		2004		---	
Sales to U.S. Government	---		2018		6418	
Amts Paid to Another for Services Jointly Provided	1339		---		---	
Returned/Destroyed Goods	---		2043		---	
Sales to Other Refuse/Solid Waste Collectors	---		---		6445	
Other (Explain):	1399		---		6499	
TOTAL						

DEDUCTION	I.D.	Line 64	I.D.	Line 65
Petroleum Products Exported Out-of-State	5746		---	
Other (Explain):	5799		6599	
TOTAL				



WORKSHEET